1992 CUMULATIVE TABLE OF CONTENTS

An Examination of Taxpayer Preference for Aggressive Tax Advice ... *Peggy A. Hite and Gary A. McGill* 389
An Excise Tax That Reduces Price ... *Larry G. Sgontz* 115
Approaches to Corporate Integration: The Treasury Department Report ... *Anne L. Alstott and James B. Mackie* 209
Approximately Efficient Federal Matching Grants for Subnational Public Assistance ... *Mark Shroder* 155
Beyond Paralysis in Health Policy: A Proposal to Focus on Children ... *C. Eugene Steuerle* 357
Capital Gains Redux: Why Holding Periods Matter ... *Eric W. Cook and John F. O'Hare* 53
Daniel Holland—In Memoriam ... *Gerard M. Brannon* 205
Do Tax Incentives Work? The Real Effects of the Tax Reform Act: Comment ... *Robert S. Chirinko* 291
Economic Change and the Evolving State Tax Structure: The Case of the Sales Tax ... *William Duncombe* 299
Estimating the Determinants of Taxpayer Compliance with Experimental Data ... *James Alm, Betty Jackson, and Michael McKee* 107
Evaluating the Impact of School Finance Reform on the Provision of Public Education: The California Case ... *Thomas A. Downes* 405
Incidence Effects of a State Fiscal Policy Shift: The Florio Initiatives in New Jersey ... *William T. Bogart, David F. Bradford, and Michael G. Williams* 371
Real Estate Markets Since 1980: What Role Have Tax Changes Played? ... *James R. Follain, Patric H. Hendershott, and David C. Ling* 253
Reassessing the Role for Wealth Transfer Taxes ... *Henry J. Aaron and Alicia H. Munnell* 119
Sales Taxes, Investment, and the Tax Reform Act of 1986 ... *David Joulfaian and James Mackie* 89
Social Security Rules and Marginal Tax Rates ... *Martin Feldstein and Andrew Samwick* 1
Sorting Out State Expenditure Pressures ... *Richard F. Dye and Therese J. McGuire* 315
State Taxation of Interest Income and Municipal Borrowing Costs ... *Mary E. Lovely and Michael J. Wasylenko* 37
Substituting Consumption-Based Direct Taxation for Income Taxes as the International Norm ... *Charles E. McLure, Jr.* 145
"Substituting Consumption-Based Direct Taxation for Income Taxes as the International Norm": A Comment ... *Peggy B. Musgrave* 179
Tax Neutrality and the Tax Treatment of Purchased Intangibles ... *Jane G. Gravelle and Jack Taylor* 77

Tax Preferences and Employment-Based Health Insurance ..... *Leonard E. Burman and Jack Rodgers* 331
Taxes and Spending in the Age of Deficits: A View from Washington and Academe ..... *Alan J. Auerbach* 239
The Compliance Cost of the U.S. Individual Income Tax System: A Second Look After Tax Reform ..... *Marsha Blumenthal and Joel Slemrod* 185
The Effect of Marginal Tax Rates on Capital Gains Revenue: Another Look at the Evidence ..... *Robert Gillingham and John S. Greenlees* 167
The Effects of Tax Reform on Charitable Contributions ..... *Gerald E. Auten, James M. Cilke, and William C. Randolph* 267
The Effects of Taxation on Investment: New Evidence from Firm Level Panel Data .... *Jason G. Cummins and Kevin A. Hassett* 243
The Impact of the Hotel Room Tax: An Interrupted Time Series Approach ..... *Carl Bonham, Edwin Fujii, Eric Im, and James Mak* 433
The New Intercompany Pricing Regulations .... *Barbara Rollinson and Rom Watson* 225
The Optimal Exemption ..... *Kemper W. Moreland* 421
The President's 1992 Health Care White Paper: An Economic Perspective ..... *R. Glenn Hubbard* 347
The Proposed Transfer Pricing Regulations ..... *Laurie J. Dicker and George N. Carlson* 233
Toward a Global Excise on Carbon ..... *Sijbren Cnossen and Herman Vollebergh* 23